

Exhibit 2

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION OF
THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

18-MD-2865 (LAK)

This document relates to the cases identified on
Schedule A to the Requests

**PLAINTIFF SKAT'S RESPONSES AND OBJECTIONS TO DEFENDANTS'
THIRD REQUESTS FOR PRODUCTION OF DOCUMENTS**

Pursuant to Rules 26 and 34 of the Federal Rules of Civil Procedure and the Local Rules of the United States District Court for the Southern District of New York (the "Local Rules"), Plaintiff Skatteforvaltningen ("SKAT"), by and through its attorneys, Hughes Hubbard & Reed LLP, hereby responds and objects (individually, a "Response," collectively, the "Responses") to Defendants' Third Requests for Production of Documents, dated December 1, 2020 (each individually, a "Request," collectively, the "Requests").

The Response to any particular Request is not an admission of the relevance or the admissibility into evidence of such Response. No statement contained in these Responses shall be deemed to constitute an admission that any statement or characterization in the Requests is complete or accurate. SKAT reserves the right to supplement or correct these Responses and to raise any additional objections deemed necessary and appropriate in light of the results of any further review.

These Responses are made solely for purposes of discovery in this consolidated MDL proceeding. SKAT, in responding to the Requests, does not waive any objection based on

16. SKAT objects to Instruction 12 as vague, ambiguous, overbroad, unduly burdensome, not reasonably likely to lead to the discovery of admissible evidence, and seeking information privileged or exempt from discovery.

17. SKAT objects to the definitions of “you,” “your,” “yourself,” “SKAT” and “SOIK” as vague, ambiguous, overbroad, unduly burdensome, not reasonably likely to lead to the discovery of admissible evidence, and seeking information privileged or exempt from discovery. SKAT objects to these definitions to the extent they include its representatives, attorneys, agents, investigators, consultants, and counsel working on its behalf in connection with this or any other litigation, or persons or entities acting or purporting to act on behalf of any of the individuals or entities covered by the definitions. To the extent that SKAT provides any documents in response to a Request, SKAT will interpret the terms “you,” “your,” “yourself” and “SKAT” to include SKAT, and its current or former employees in their capacity as such who were involved in any of the matters at issue in these actions, and the term “SOIK” to include the Danish Public Prosecutor for Serious Economic and International Crimes. As set forth in Objection 5, SKAT has no obligation or duty (and will undertake no such obligation or duty) to search for, collect or produce information or documents that are under the possession, custody, or control of any other agency or instrumentality of the government of the Kingdom of Denmark.

RESPONSES TO DOCUMENT REQUESTS

The responses below to each Request shall be deemed to incorporate the General Statements and Objections to the Instructions and Definitions as if each were fully set forth therein.

Based on the objections set forth in these Responses, SKAT will not search for or produce: (i) the personnel files of SKAT employees; (ii) SKAT’s communications with Danish, U.S. or other government law enforcement agencies or organizations; (iii) documents produced in response to any investigatory requests (unless they are otherwise included in a category of